

SUBJECT: INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP

REPORT BY: CHIEF EXECUTIVE AND TOWN CLERK

LEAD OFFICER: AMANDA STANISLAWSKI AUDIT MANAGER

1. Purpose of Report

- 1.1 To present an update to the Audit Committee on outstanding agreed actions and the revised Recommendations/Agreed Action Follow-up Protocol.

2. Executive Summary

- 2.1 The report provides a summary of the outstanding actions and progress made on implementation. There are currently 5 High actions and 17 Medium actions remaining to be implemented. There are no overdue High Risk Actions or outstanding actions for Limited or Low reports. The attached report provides more details of the splits between those overdue, extended and not due and also the changes made since the last report to the Audit Committee in March including the new actions agreed.
- 2.2 The Internal Audit Annual report highlighted that there were a high number of actions remaining to be implemented. Many of these had been extended at least once since the originally agreed implementation dates. There are currently 2 High and 12 Medium actions which have been extended. Where actions are not implemented the risks identified during the audit remain and increase the risk of fraud or error occurring. We have therefore fully revised the Recommendation/Agreed Action Follow-up Protocol to include the requirement for authorisation of extensions as well as bringing it up to date to reflect current practice. The aim of this is to raise the profile of actions which have not been implemented and ensure that Senior Management are aware of the issues affecting implementation.

3. Audit recommendations Report

- 3.1 The attached Appendix (A) provides details of the relevant audits, outstanding recommendations / agreed actions and current position.

4. Organisational Impacts

- 4.1 Finance (including whole life costs where applicable)

There are no direct financial implications arising as a result of this report.

- 4.2 Legal Implications including Procurement Rules

There are no direct legal implications arising as a result of this report.

4.3 Equality, Diversity & Human Rights

The Public Sector Equality Duty means that the Council must consider all individuals when carrying out their day-to-day work, in shaping policy, delivering services and in relation to their own employees.

It requires that public bodies have due regard to the need to:

- Eliminate discrimination
- Advance equality of opportunity
- Foster good relations between different people when carrying out their activities.

There are no direct E and D implications arising as a result of this report.

5. Recommendation

5.1 Audit Committee are asked to review the attached Appendix and responses and comment on and approve the revised Recommendation/Agreed Action Follow-up Protocol.

Key Decision No

Do the Exempt Information Categories Apply? No

Call in and Urgency: Is the decision one to which Rule 15 of the Scrutiny Procedure Rules apply? No

How many appendices does the report contain? One

List of Background Papers: None

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